Previous references.

B. Oct-03 S6/1-2. G.F. 4-03.
" Aug-09 " 1 " 86-09

1909-16

(Gen Fin)

File No. 200-09

Serial Nos. 1-2

Later references.

Gen Fin 392-09. S81-3. 7 Sept 10

G.F. 59-12. S61-3, Part A Jan 1913.

P & O F

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for December 1909.

SUBJECT.

Approving of the proposals of the Compt-Gen for the timely preparation & issue of the State Budget Estimates

---

(1) From the Compt-Gen no. 23757/B.B.A. 1, S.B. 8/2 dt 21/12/09 suggests certain proposals for the timely preparation and issue of the State Budget Estimates

21/12/09 To the Compt-Gen, Other Heads of Depts and Dept-Comms of Districts
no. H 2956-96 S 21/12/09
Approves of the proposals.

G. R. S. 58

G.R.S.11] 1909. 10

GENERAL AND REVENUE SECRETARIAT

(Gen. Fin)

NOTES.

File No. 200-09.

FILE HEADING.

Re rules for the preparation of the Budget Estimates of the State.

From The Comptroller to the Govt of H.H.

No. 2375 / BR 456 Dated 12/11/1909. Received 15/11/09.

Diary No. 1933. | Enclos. | Spare Copies | Serial No. 1

BRIEF ABSTRACT OF LETTER.

Proposes certain changes in the rules prescribed for the Consolidation of the Budget Estimates of the States and brings to the notice of Govt the inconvenience and strain that it causes to his office through the unpunctuality on the part of the Heads of Depts in furnishing figures & statistics.

NOTES AND ORDERS.

Submitted for orders.

15/11/09

P.T.O.

NOTES—First sheet

GPB—30,000—3-4-07.

Serial No.

/ The following are the several items on which orders are required by the Comptroll

(1) Closing of the final accounts of a year by the 31st October following instead of in December following

(Para 4 of Compte's letter

(2) Punctual submission of the Budget Estimates by Heads of Departments

(Paras 2, 3 & 6 of Compte's let

Para 2 of Part I, Chapter II of the Financial rules insists on this. Reference is also invited to para 14 of Govt Pro: No: 849-88/G.F. 73-04-2 Dated 13th August 1904 on this point

(3) Revision of the dates of submission of the Budget Estimates

(Para 5 of the Compte's letter)

(4) Sufficiency of submitting certain Budgets by dist officers in duplicate instead of in triplicate. (Para 7 of Compte's letter)

(5) Violation of the provisions of art 155 (g) of C. A. C. & the note thereunder

(Paras 8 & 13 of Compte's letter

Rule 9 of Part I, Chapter II of the Financial rules.

(6) Imposition of a time limit in regard to additions to be made in the Budget

GPB—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

Gen Fin File No. 700 of 1909-10

4

Serial No.

No change of policy or domicile is involved. Action may be taken as proposed by Comptr & necessary orders issued by Fin Deptt.
Dewan 4/12/09

3 / 3468 / 8.12.09 The proposals of the Comptroller may be generally approved & prescribed tentatively for observance by all concerned. The proposals may be printed in extenso with a Q.C. brief statement of the action to be taken by the several officers & depts concerned.
(in mandatory form)
KMG
BKeeve

4 Draft-Memo 17/12-09

5 Draft Rules to Fin Secy
Hon 17.12.09
17/12
17/12-09

Done

Communicated 18/12/09

To the Comptroller, Heads of Deptt & D.C's of Dts No. 71 2956-96 & 21-C.M.O.
Approving, in general, all the proposals of the Comptroller made above.

NOTE—Contn. sheet.

GPB—50,000—18-5-08

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. 2375 Exec 2 Stte — OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT.

B&R 456 — *Dated Bangalore, the 12 November 1909.*

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore.

To

The *Secretary to the Government of Mysore,*
F i n a n c i a l *Department.*

SIR,

I have the honor to state that under the rules of procedure in respect of Finance and Accounts, prescribed in Government Order No. Fl. 1150-1192-13-1901-02 dated 7th February 1903 the consolidated Budget Estimates of the State are due by this office on the 15th May of each but that in practice it has not been found possible to submit them in time in spite of the best efforts made. The reasons for this delay are various, and the more important of these are:-

First, that the accounts of the year preceding that in which the estimates are framed are closed only in December following or after 5 months after the close of the Official year and there is thus some delay in getting the account figures for insertion in the Budget forms required to be supplied to the estimating Officers;

Secondly, that the dates of submission fixed existing rules in the case of some of the Estimates are comparatively very early and as such they can little or no time

my office to exercise any efficient check; and Thirdly, that even these dates are not in some cases strictly adhered to.

The combined effect of all the above is that the Budget work is invariably delayed and work has often to be done under high pressure. It is an admitted fact that the work done under such circumstances is generally ill-done and the fact that there are few mistakes in the estimates speaks well of the establishment entrusted with the work.

2. I submit for information a statement showing the dates on which under existing orders the Budget estimates are required to be sent in to my office and the dates on which they were actually received last year. It is evident from this that all the estimates excepting a few have been delayed, the delay in a few cases extending to more than a month. Such delays impose a severe strain not only on my office where the estimates are checked in detail and consolidated, but also on the Secretariat where each estimate as soon as it is received is scrutinised in the Branch concerned and passed provisionally. In fact, I may mention that during the current year the provisional orders of Government on some of the departmental estimates were passed after the issue of "Budget Orders" and this is no doubt due to the late receipt of the estimates concerned. This state of things is probably due to the Departmental Officers not being aware of the importance of presenting the Budget Estimates on the due date. Moreover there is at present a regular rush of Budget Estimates at the last moment which does not allow sufficient time for their check and consolidation and also for the issue of the final Budget Estimates before the commencement of the year to which they relate.

3. Government will probably agree with me that this undesirable state of things should not be allowed to continue any longer and that measures should at once be taken for remedying the same. Such a step is rendered all the more necessary by the fact that with effect from last year Government have

have ordered the publication of the Budget Estimates in the Gazette for the information of the public. I therefore propose for the approval of Government that the dates of closing the final accounts of a year may be fixed as 31st October instead of in the December following, that the dates of submission of the various Budget Estimates be slightly modified as given in the accompanying Statement B and the Heads of Department and other Officers who are required to frame Estimates be requested not to delay under any circumstances their submission beyond the prescribed dates.

4. As regards closing of the final accounts of a year by the 31st October following, this is only possible if District Treasuries submit their accounts for June by the prescribed date viz., 10th July, with all vouchers &c complete. But I regret to state that the tendency on the part of almost all the District Treasuries is to delay the submission of the monthly accounts for weeks after the prescribed date. In some cases the accounts are received after a delay of a month or even a month and a half. I am, however, confident that, if the Treasury Officers and the Deputy Commissioners of Districts take some interest in Treasury work, they can arrange to send in their accounts for June in time i.e., 10th July. Any corrections which may be found necessary in the years accounts may be embodied in a supplemental account for June and the same sent to my office on or before the 31st August. The Treasuries have thus two months clear before them to intimate all corrections or to incorporate them in a supplemental account, and this period is I think, sufficient. By this arrangement my office will be able to close the final accounts of a year on the 31st October following and will then be in a position not only to print and supply the Budget forms to the Departmental Officers much earlier than at present but also to furnish final figures for the administration Report about the middle of November instead of in the first week of December as at present.

5. As regards the revised dates of submission of the Budget Estimates proposed by me these have been so arranged that

that there may be a regular and graduated flow of work into my office, I may say that in Madras the dates fixed for the receipt of the Budget Estimates from Heads of Departments in the Accountant General's Office commence with 1st September i.e., 5 months after the close of the year. In Mysore, I have allowed 6 months to Heads of Departments and other estimating officers and the dates fixed range from 5th January to 5th March. It is immaterial for the Departmental Officers whether their estimates are prepared a month earlier or later as they do not base them on the actuals of the year but only on their requirements during the coming year. They do not keep any account of expenditure and are therefore not in a position to say what the expenditure in their Departments on a given date is. Granting however that they base their year's estimate on the rough actuals, no harm is I think done if instead of estimating 5 months' expenditure they estimate 6 months".

6. In regard to the strict adherence to the dates fixed it seems very desirable that Government should impress on all the officers concerned the absolute necessity that exists for their making the needful arrangements for the punctual submission of the Budget Estimates. I am confident that with some exertion on their part and with proper arrangements, Departmental and District Officers will be able to send in their Estimates in time.

7. I observe that in the following cases District Officers are sending their Estimates <u>in triplicate</u>. One to my office, one to the Head of the Department and one to Government.

Land Revenue Assessed Taxes Salt Interest on Loans and arrears of Revenue	Revenue Commissioner.
Stamps	Stamp Commissioner
Law and Justice Criminal Courts	Chief Court

As Heads of Departments are required to scrutinise these estimates and also to consolidate them, it is enough, I think, the District Officers send only one copy to the Head of the Department and that officer asked to send his consolidated estimate in duplicate-one for my office and one for the Secretariat.

8. Another important thing which hampers the work of examining and consolidating the estimates is the difficulty caused by the violation of the provisions of Article 155 (g) of the Civil Account Code and the Note thereunder. As no new charge can be admitted by this office without previous sanction of Government and as time will not allow of this office entering into correspondence on such matters when the estimates are being checked, Heads of Departments and other officers should be required to obtain the necessary sanction to all administrative changes and reforms which involve alterations in the existing scale of expenditure in sufficient time before the preparation of the budget estimates to admit of their being entered in the Budget.

9. It may also be considered in this connection whether a time limit may not be imposed in regard to additions to be made in the Budget Estimates after they are submitted to Government. At present proposals for additional expenditure are made at all times after the submission of the Budget and these proposals are entertained by Government. In the absence of a time limit, corrections have to be made in the Budget at every stage of the Budget work. These corrections, especially the ones required to be made at the very end, entail much work both here and in the Press and will be the cause of confusion and errors in the final edition of the budget. It is therefore desirable that after 31st March or so no applications for additions to the estimates should be sanctioned except in very special circumstances which could not be foreseen before.

10. If all the suggestions made above are sanctioned by Government, there is nothing that can help this office to do its portion of the work as the co-operation of the Heads of

of Departments and the estimating officers in explaining away any difficulties that this office may encounter in regard to particular item or items of the estimates. I would therefore, request Government to make it clear to all the officers concerned that all references which this office may find it necessary to make regarding the Budget Estimate should be given precedence over other work and be replied to by return post; for unless the reply is received quickly it will be generally of no use whatever as the Estimates cannot be delayed. To avoid all unnecessary clerical labour involved in such correspondence, I propose to introduce a form of half margin for correspondence in reference to the budgets, which may be returned by the officers with the needed replies immediately after their receipt.

11. Another change which I think called for in this connection is that the present system of issuing provisional orders may be done away with. If the Government have no objection to accept this proposal, I would suggest that after each Department estimate is scrutinised both in the Administrative and the Finance Departments and the items to be retained are decided, the file relating thereto may be sent unofficially to this office for note of the alterations to be made in the several estimates. This will save much time and labour both in the Secretariat and in this office. As it is only on the final budget that the Heads of Departments can act, the only use in issuing these provisional sanctions is to communicate to the Comptroller the items that have been authorised by Government for incorporation in the budget. As this object is served by the change proposed above, there seems to be no objection for introducing it and I strongly commend it for the consideration of Government.

12. One other change necessary in this connection is that all lapses or Savings which are reported to Government should be sent through my office. At present my office is completely ignorant of these surrenders until the receipt of Government order resuming them and the result is that very often such

such lapses and savings are left out of consideration in framing the Revised Estimate. In order that the Revised may be as accurate as possible it is necessary that such information should be sent through this office and this is the practice in British India.

13. I have in conclusion to submit that in making the above suggestions for the consideration of Government, I have carefully considered them in reference to the defects in the existing system which do not allow of the budget being issued at an earlier date and I have proposed to introduce only such changes as are immediately called for under the circumstances. It is therefore hoped that these suggestions will meet with the approval of Government and in order that I may be able to issue my next budget on the date proposed by me, I beg that early orders may be passed to allow of sufficient time for communicating the orders to all concerned and to have the needful done in the matter. In sanctioning these changes special attention of the Heads of Departments and estimating officers may kindly be drawn to two points. First, the provisions of article 155 (g) which are frequently lost sight of, and the inclusion of various items of unsanctioned and unauthorised expenditure in the budget estimates. Spending officers may therefore be asked to be careful to obtain the required sanction to new expenditure sometime before the preparation of the budgets, so that the task of scrutinizing the estimates in this office may be lightened and they may be saved the disappointment that may be caused in the event of such items being disallowed. The other point on which special emphasis is to be laid is the observance of punctuality in the submission of the estimates. As the Budget is to be issued on a specified date default on the part of any of the estimating officers imposes a severe strain on all concerned in the final consolidation of the estimates. I therefore ask that the necessity of submitting the estimates not later than the dates to be prescribed by Government in reference to my suggestions

9

(8

suggestions may be impressed on all officers concerned

I have the honor to be,

Sir,

Your most obedient servant,

J S Chakravarti

Comptroller.

JSC

Statement showing the due dates and the dates of receipt of the Budget Estimates for the year 1909-10.

11

No.	Department	Due Date	Date of Receipt
	34	12	12
1.	Superintendent Stamp Manufactory	15-2-09	3-3-09
2.	Stamp Commissioner	15-2-09	3-3-09
3.	State Huzur Treasury	15-2-09	12-2-09
4.	Geological Department	15-2-09	19-3-09
5.	Meteorlogical Department	15-2-09	16-2-09
6.	Museum	15-2-09	19-2-09
7.	Amrut Mahal Department	15-2-09	26-2-09
8.	Superintendent Govt. Gardens	15-2-09	27-2-09
9.	Superintendent Botanical Gardens	15-2-09	27-2-09
10.	Superintendent Exhibitions	15-2-09	1-3-09
11.	Government Advocate	15-2-09	23-2-09
12.	Deputy Commissioner Bangalore Land Revenue	15-2-09	10-3-09
13.	do Miscellaneous	15-2-09	10-3-09
14.	do Stamps	15-2-09	17-3-09
15.	Deputy Commr. Kolar Land Revenue	15-2-09	26-2-09
16.	do Miscellaneous	15-2-09	26-2-09
17.	do Stamps	15-2-09	26-2-09
18.	Deputy Commr. Tumkur Land Revenue	15-2-09	4-3-09
19.	do Miscellaneous	15-2-09	22-2-09
20.	do Stamps	15-2-09	22-2-09
21.	Deputy Commr. Shimoga Land Revenue	15-2-09	20-2-09
22.	do Miscellaneous	15-2-09	26-2-09
23.	do Stamps	15-2-09	23-2-09
24.	Deputy Commr. Kadur Land Revenue	15-2-09	23-2-09
25.	do Miscellaneous	15-2-09	23-2-09
26.	do Stamps	15-2-09	23-2-09
27.	Deputy Commr. Chitaldrug Land Revenue	15-2-09	22-2-09
28.	do Miscellaneous	15-2-09	19-2-09
29.	do Stamps	15-2-09	19-2-09

Statement showing the Budget Estimate due from the different Department. Continued

(10

12

No.	Department	Due Date	Date of Receipt
30.	Deputy Commr. Mysore Land Revenue	15-2-09	26-2-09
31.	—— do —— Miscellaneous	15-2-09	26-2-09
32.	—— do —— Stamps	15-2-09	26-2-09
33.	Deputy Commr. Hassan Land Revenue	15-2-09	9-3-09
34.	—— do —— Miscellaneous	15-2-09	9-3-09
35.	—— do —— Stamps.	15-2-09	9-3-09
36.	District Magistrate Bangalore	15-2-09	11-3-09
37.	—— do —— Kolar	15-2-09	27-2-09
38.	—— do —— Tumkur	15-2-09	11-3-09
39.	—— do —— Shimoga	15-2-09	26-2-09
40.	—— do —— Kadur	15-2-09	23-2-09
41.	—— do —— Chitaldurg	15-2-09	19-2-09
42.	—— do —— Mysore	15-2-09	19-2-09
43.	—— do —— Hassan	15-2-09	19-2-09
44.	Revenue Survey Department	20-2-09	26-2-09
45.	Inspector General of Registration	20-2-09	5-3-09
46.	Inspector General of Education	20-3-09	12-4-09
47.	Archaeological Department	20-2-09	27-2-09
48.	Ethnographical Survey Dept.	20-2-09	17-3-09
49.	Experimental Cultivation	20-2-09	13-2-09
50.	Superintendent Inam Department	25-2-09	26-2-09
51.	Private Secy: to H. H. the Maharajah	25-2-09	11-3-09
52.	Chief Commandant	25-2-09	24-3-09
53.	Superintendan Govt. Press.	25-2-09	23-2-09
54.	—— do —— Stationery Dept.	25-2-09	12-3-09
55.	Secy: to Govt. Military Branch.	25-2-09	22-2-09
56.	— do — Govt. House etc.	25-2-09	22-2-09
57.	Conservator of Forests.	1-3-09	13-3-09
58.	Excise Commissioner.	1-3-09	9-3-09
59.	Inspector General of Police.	1-3-09	4-3-09
		12	12

Statement showing the Budget Estimate due from the different Departments. Continued.

13

No.	Department	Due Date	Date of Receipt	
60.	Secy. to Govt. Mayyai Branch	1-3-09	15-3-09	
61.	Inspector General of Prisons	5-3-09	9-3-09	
62.	Senior Surgeon to Government	5-3-09	26-3-09	
63.	Sanitary Commissioner	5-3-09	7-4-09	
64.	Chief Court	10-3-09	24-3-09	
65.	Secretary Local Service Examinations	10-3-09	26-2-09 (Lett. 8-3-09)	
66.	Secretary State Life Insurance Committee	10-3-09	10-3-09	
67.	Comptroller's Office Budget	10-3-09	7-4-09	
68.	Comptroller's Miscellaneous Budget	10-3-09	7-4-09	
69.	Registrar of Cooperative Societies	15-3-09	8-3-09	
70.	Revenue Commissioner	15-3-09	24-09	
71.	Revenue Commr. Veternary &c Charges	15-3-09	2-4-09	
72.	Secretary to Govt. General & Revenue Dept.	25-3-09	28-4-09	
73.	Secretaries Miscellaneous Budget	26-3-09	8-5-09	
74.	Public Works	31-3-09	1-4-09	
75.	Cauvery Power Scheme	31-3-09	11-5-09	
76.	Railways.	31-3-09	19-4-09.	

Compared
PR.

B

12

Statement showing the Budget Estimates due from the different Departments.

14

Number of Major and detailed account	Budget Estimates	Department or Head of Department submitting the Budget Estimate.	Date on which the Estimate is due	Date on which the Estimate is proposed to be due.
	Revenue and Receipts			
I	Land Revenue	Deputy Commissioner through Rev: Commissioner	15th February / 15th March	1st March
II	Mining Royalty and Leases	Secretary to Govt. Geological Dept.	15th February	15th January
III	Forests	Conservator of Forests	1st March	15th February
IV	Excise	Excise Commissioner	do	10th February
V	Assessed taxes	Deputy Commr. through Rev: Commr.	15th February / 15th March	15th January
VII	Salt	do	do	do
VIII	Stamps	Deputy Commr. through Stamp Commr.	15th February	31st January
IX	Registration	Inspector Genl. of Regr.	20th February	15th January
X A.	Interest on loans except on land Improvement loans	Comptroller Miscellaneous Budget	10th March	25th February
X A.	Interest on loans Land Improvement loans	Dy: Commr. through Revenue Commr.	15th February / 15th March	1st February
X B.	Interest on arrears of Revenue.			
	1 Land Revenue	Dy: Commr. through Revenue Commr.	5th February / 15th March	1st March.
	2 Forests	Conservator of Forests	1st March	15th February
	3 to 8. Excise Revenue	Excise Commr.	do	10th February
	9 Assessed taxes	Dy: Commr. through Rev: Commr.	15th February / 15th March	15th January
	10 Salt	do	do	15th January 09
	12. Miscellaneous	Comptroller, Miscellaneous Budget.	10th March	25th February.

6 16 18 10 20

XI	Profit or Loss	Comptroller (Miscellaneous Budget)	10th March	25th February
XII A	Law and Justice	District Magistrates (through)	15th February	
	Courts of Law	Registrar, Chief Court	10th March	25th February
XII B	Law and Justice	Inspector General of	5th March	25th January
	Jails	Prisons		
XIII	Police	Inspector General of Police	1st March	20th February
XIV	Education	— do — of Education	20th March	1st March
XV	Medical	Senior Surgeon	5th March	20th February
do	Sanitation (1 to 7 8 to 12)	Sanitary Commr	5th March	20th February
XVI A	Botanical and other gardens	Superintendent, Government gardens	15th February	5th January
XVI B	Veterinary and Stallion Receipts			
	(i) Veterinary Hospital Receipts	Revenue Commissioner,	15th March	15th January
	(ii) Amrut Mahal Department	Genl. & Rev. Secretariat (Military Branch)	15th February	15th January
XVI (3)	Agricultural department, Miscellaneous Receipts.	Agricultural Chemist	20th February	20th January
XVI C	Geological department	Secretary to the Government of Mysore, Geological Department	20th February	15th January
XVI D	Receipts on account of Public Exhibitions and Fairs.	President of the Exhibition Committee.	15th February	5th January
XVI E	Miscellaneous			
	1. Local Service and Pleaders' examination	Secretary to the Board of Management Local Service and Pleaders' examinations	10th March	5th January

	Miscellaneous Contd		16	14
XVI-E contd	2. Mysore Civil Service Examination	Inspector General of Education	Do do	5th January
XVII	Receipts in aid of Superannuation Pensions	Comptroller (Miscellaneous Budget)	10th March	25th February
XVIII A	Stationery and Printing (i) Stationery Receipts	Superintendent, Stationery Depot	20th February	30th January
XVIII B+C	Sale of Gazette and other Press Receipts	Superintendent, Government Printing	—do—	30th January
XIX A	Miscellaneous unclaimed deposits	Comptroller (Miscellaneous Budget)	10th March	25th February
XIX B.	Dividends and entries 1 to 3	—do—	—do—	—do—
	—do—	(Deputy Commissioner Secretary to Govt Govt. Branch)	15th February	—do—
	4. Duty on cotton goods etc	& Revenue Department Miscellaneous Budget	25th March	—do—
XIX C	Tolls	—do—	—do—	—do—
XIX D.	Fees for Government Audits	Comptroller	10th March	—do—
XIX E.	Miscellaneous fees fines and forfeitures	Secy: to Government General and Revenue Department	25th March	—do—
XIX F.	Miscellaneous sale proceeds	—do—	—do—	—do—
XIX G.	Miscellaneous except 6. Receipts of Government House	—do—	—do—	—do—
	6. Receipts of Govt: House	—do— Military Branch	25th February	5th do
XX A	Military Proper except 5	Chief Commandant	25th February	5th February

17/15

XX B.	Stores Department	Chief Commandant	25th February	
XX A	Military Proper	Secretary to Govt		
	5. Sale proceeds of	Military Branch		5th February
	Cast Horses			
XX C+D	Municipal Farm			
	& Hesarghatta &	Do	+	5th February
	Nadimavinapura			
	Farms			
XXI	State Railways	Secretary to the		
	Revenue account	Govt of Mysore	31st March	5th March
		for Railways		
XXII	Public Works	Chief Engineer		
		through the Se-		
		cretary to the	Do	5th March
		Govt of Mysore		
		P. W. D.		
XXIII	Cauvery Falls	Chief Electri		
	Electric Power	cal Engineer		
	Scheme	through the	31st March	5th March
		P W Secretary		

Expenditure 18 16

2A	Revenue Commr	Revenue Commr	15th March	1st March
2B	Charges of District Administration	(Dr Commrs through the Revenue Commr)	15th February / 15th March	——— / Do
2C	Remuneration to Shanbhogues &c	Do	Do	Do
2D	Revenue Survey and Settlement Department	Superintendent Rev. Survey	25th Feb	10th February
2E	Inam Department	Superintendent Inam Depart	Do	Do.
2F	District Survey Establishment	(Dr Commr through the Rev. Commr)	15th February / 15th March	1st March
2G.	Assignment	Do	Do	
3	Forest	Conservator of Forests	1st March	15th February
4	Excise	Excise Commr	Do	10th February
8.	Stamps	(Dr Comrs through the Stamp Commr)	15th February.	31st January
9	Registration	Inspector General of Registration	20th Feb	15th January
10.	Charges against Minor Revenue	Comptroller (Miscellaneous Budget)	10th March	25th February
11	Interest on ordinary Debt	Do	10th March	25th February
12	Interest on other Obligations	Do	Do	25th February
Do	3 Mysore State Life Insurance Fund	Secretary Life Insurance Committee	Do	15th January

19 VI

13	Profit or Loss	Comptroller Miscellaneous Budget	10th March	25th February
14.	Palace	—— do ——	—— do ——	do
15.	General Administration (1) to (5)	Secretary to Govt of Mysore Genl and Rev. Depts.	25th March	1st February
15 (6)*	Staff and House-hold of H.H. the Maharaja	Private Secretary to H.H. the Maharaja	—— do ——	—— do ——
15 (7)	Comptroller's Office & State Treasury	Comptroller	10th March	1st February
15 (8)		Officer in charge of State Treasury.	15th February	1st February
15 (9) I + II	Government Houses and Supplies and Services.	Secretary to Govt of Mysore, Military Branch	25th February	5th February
III	Government Parks and Gardens	Superintendent, Govt Gardens	15th February	5th January
IV	Entertainment of Indian guests	Secretary to Govt, Genl and Revenue Depts.	25th March	25th February
15 (10)	Durbar presents	—— do ——	—— do ——	—— do ——
16 A	Law and Justice Courts of Law	Registrar of Chief Court	10th March	25th February
16 B	Law and Justice Jails	Inspector General of Prisons	5th March	25th January
17	Police	Inspector General of Police.	1st March	20th February
18.	Education	Inspector General of Education	20th March	1st March
19	Menzrai	Superintendent, Menzrai Department	1st March	5th January
20.	Medical (1) to (5) and (7) to (10)	Senior Surgeon	5th March	20th February

20.	Sanitation (6)	Sanitary Commissioner	5th March	20th February
21A	Geological Deptt.	Secretary to Government, Geological Deptt.	15th February	15th January
21 B.	Meteorological Department	Officer in charge of Meteorological Deptt.	do	January
21 C.	Archaeological Department	Inspector Genl. of Education	do	5th January
21 D.	Museum	Superintendent of Museum	do	do
21 E	Experimental Cultivation	Agricultural Chemist	20th February	20th January
21 F	Public Exhibitions and Fairs.	President of Exhibition Committee	15th February	5th January
21 G	(i) Civil Veterinary Deptt.	Revenue Commissioner	15th March	15th January
21 G	(ii) Annual Medical Deptt.	Secretary to Government, Military Branch	15th February	do
21 H	Botanical and other Public Gardens	Superintendent Government Gardens.	15th February	5th January
21 i	Census	Secretary to Government, General and Revenue Deptt.	25th March	25th February
21 j	Ethnographical Survey	Officer in Charge of Ethnographical Survey	20th February	5th January
6	16	18	10	10

21 9

21 K. (1)	Local Service Examination	Secretary to the Board of the Management of Local Service and Pleaders Examination	10th March	5th January.
21 K (ii)	Civil Service Examination	Inspector General of Education		— do —
21 L.	Registrar of Co-operative Societies	Registrar of Co-operative Societies	15th March	15th January
21. M.	Refunds (1) Moyone Local Service Examinations.	Secretary to the Board of the Management of Local Service and Pleaders' Examination	10th March	5th January.
	2. Moyone Civil Service Examination	Inspector General of Education		3rd January
22	Civil Furlough allowances.	Comptroller, (Miscellaneous Budget)	10th March	25th February
23 (1)	Subsidy to British Government	Officer in charge of the Civil Service Treasury	15th February	1st February.
23 A	Political Pensions Pallegars	— do —	— do —	— do —
	— do — except Pallegars.	Comptroller Miscellaneous Budget.	10th March	25th February
6	16	18	10	10

23 B	Miscellaneous	Municipal Superintendent	1st March	5th January
24	Superannuation allowance and Pensions	Comptroller Miscellaneous Budget	10th March	25th February
25 (1)	Stationery Depôt	Superintendent Stationery Depôt	25th February	30th January
25 (2) to (5)	Printing	Superintendent Government Printing	— do —	— do —
26 A	Travellers Bungalow	(By Commrs. thro') Secy. to Govt. Genl. & Rev. Dept.)	(15th February) 25th March	25th February
26 B	Items except 12, 13 and 14	— do —	— do —	— do —
26 B.	Items 12, 13, & 14	Comptroller, Miscellaneous Budget	10th March	— do —
26 (c)	Loss by Exchange	— do —	— do —	— do —
26 D	Miscellaneous	Secretary to Government, General and Revenue Dept.	25th March	— do —
26 E	Charities and Donations	— do —	— do —	— do —
26 F	Special and Unforeseen charges	— do —	— do —	— do —
26 G.	Irrigation Wells Establishment	(By Commrs. through) Secretary to Government, Genl. & Revenue Dept.	— do —	25th February
26 H.	Refunds	Comptroller Miscellaneous Budget	10th March	— do —
6	16		10	10

					2 3 24
27 (1)	Head Quarters Military Assistants Office.	Secretary to Government, Military Branch.	25th February	5th February	
27 (2) & (3)	Imperial and Local Service Regiment	Chief Commandant	do	do	
27 (4) & (5)	Kunigal and Hessarghatta Farm	Secretary to Government, Military Branch	do	do	
27 (6) to (9)	Barr or Native Infantry	Chief Commandant	do	do	
27 (10)	Super-annuation Pensions	Comptroller Miscellaneous Budget	10th March	25th February	
27 (11)	Palace Military	Secretary to Government, Military Branch	25th March	5th February	
28	Famine Relief	Comptroller Miscellaneous Budget	10th March	25th February	
29	Reduction or Avoidance of Debt	do	do	do	
30	State Railway Revenue account	Secretary to Government for Railways			
31	Irrigation Major Works	Chief Engineer through Secretary to Government, Public Works Department			
32	do Minor Works				5th March
33 A	Civil Works				
33 B	Military Works				

2 L 22

34	Construction of Railways.	Secretary to Government for Railways	31st March	5th March.
35	Canvey Power Scheme - Revenue Account	Chief Electrical Engineer.		
36	— do — Capital outlay	— do —		

Compared PR.

6 | 16 | 18 | 10 | 10

G.R.S. 28] 21/12/09

File No.

Serial No.

Diary No. of letter replied to 1933

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.

( )

, *the* 190

Date of issue 21st Dec 09

Signed by [illegible]

No H 2956-96 & 21st Dec 09

READ.— Letter No 2375/B&R 456 dated the 12th Nov 1909 from the Comptroller Suggesting proposals for the timely preparation and issue of the State Budget Estimate.

(To be printed in extenso)

ORDER THEREON.—No.

All the proposals of the Comptroller are generally approved and prescribed tentatively for observance by all concerned

2 The Rev: Comrs is

over

SUBJECT

MGCPB—20,000—24-2-05

requested to take steps to ensure the despatch of the accounts for June on the dates mentioned in para 4 of the letter read above.

3 The dates for submission of the Budget Estimates mentioned in Col 5 of Statement B appended to the letter will be in lieu of those fixed in G.O. No: H 1150-1192-18-1901-02 dd 7th Febr 1903. The Heads of Departments and Offices should arrange for the submission of their estimates punctually on the dates now fixed.

4 Sanctions to new expenditure accorded after 31 March will not ordinarily be taken

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation Sheet draft form.*)

into account in framing the Estimates for the next year & the Heads of Departments should therefore see that such of their proposals as should be carried out in any year are submd in time to permit of their ~~consolidation~~ consideration and disposal by the Govt ~~before 1st April of the previous year~~.

5. Particular attention of the officers concerned is drawn to the prompt disposal of budget correspondence referred to in para 10 of the letter

MGCPB—30,000—5-4 05.

read above

Dinner

Full Copy

To Completion

All other Heads of Depts

by Courtesy of Dirs.

21/12

17/12/68

Proceedings of the Government of His Highness the Maharaja of Mysore.

READ—

Letter No. 2375—B. & R. 156., dated the 12th November 1909, from the Comptroller, suggesting proposals for the timely preparation and issue of the State budget estimates :—

" I have the honor to state that under the rules of procedure in respect of Finance and Accounts, prescribed in Government Order No. Fl. 1150-1192-18-1901-02, dated 7th February 1903, the consolidated budget estimates of the State are due by this office on the 15th May of each year but that in practice it has not been found posssible to submit them in time in spite of the best efforts made. The reasons for this delay are various, and the more important of them are :—

First, that the accounts of the year preceding that in which the estimates are framed are closed only in December following or after five months after the close of the official year, and there is thus some delay in getting the account figures for insertion in the budget forms required to be supplied to the estimating officers ;

Secondly, that the dates of submission fixed by the existing rules in the case of some of the estimates are comparatively very late and as such they leave little or no time to my office to exercise any efficient check ; and

Thirdly, that even these dates are not in some cases strictly adhered to.

The combined effect of all the above is that the budget work is invariably delayed and work has often to be done under high pressure. It is an admitted fact that the work done under such circumstances is generally ill-done, and the fact that there are few mistakes in the estimates speaks well of the establishment entrusted with the work.

2. I submit for information a statement showing the dates on which under existing orders the budget estimates are required to be sent in to my office and the dates on which they were actually received last year. It is evident from this that all the estimates excepting a few have been delayed, the delay in a few cases extending to more than a month. Such delays impose a severe strain not only on my office where the estimates are checked in detail and consolidated, but also on the Secretariat where each estimate as soon as it is received is scrutinised in the branch concerned and passed provisionally. In fact, I may mention that during the current year the provisional orders of Government on some of the departmental estimates were passed after the issue of " Budget Orders " and this is no doubt due to the late receipt of the estimates concerned. This state of things is probably due to the departmental officers not being aware of the importance of presenting the budget estimates on the due date. Moreover there is at present a regular rush of budget estimates at the last moment which does not allow sufficient time for their check and consolidation and also for the issue of the final budget estimates before the commencement of the year to which they relate.

3. Government will probably agree with me that this undesirable state of things should not be allowed to continue any longer and that measures should at once be taken for remedying the same. Such a step is rendered all the more necessary by the fact that with effect from last year Government have ordered the publication of the budget estimates in the Gazette for the information of the public. I therefore propose for the approval of Government that the dates of closing the final accounts of a year may be fixed as 31st October instead of in the December following, that the dates of submission of the various budget estimates be slightly modified as given in the accompanying Statement B and the Heads of Departments and other officers who are required to frame estimates be requested not to delay under any circumstances their submission beyond the prescribed dates.

4. As regards closing of the final accounts of a year by the 31st October following, this is only possible if District Treasuries submit their accounts for June by the prescribed date, *viz.*, 10th July, with all vouchers, etc., complete. But I regret to state that the tendency on the part of almost all the District Treasuries is to delay the submission of the monthly accounts for weeks after the prescribed date. In some cases the accounts are received after a delay of a month or even a month and a half. I am, however, confident that if the Treasury Officers and the Deputy Commissioners of Districts take some interest in Treasury work, they can arrange to send in their accounts for June in time, *i.e.*, 10th July. Any corrections which may be found necessary in the year's accounts may be embodied in a supplemental account for June and the same sent to my office on or before the 31st August. The Treasuries have thus two months clear before them to intimate all corrections or to incorporate them in a supplemental account, and this period is, I think, sufficient. By this arrangement my office will be able to close the final accounts of a year on the 31st October following and will then be in a position not only to print and supply the budget forms to the Departmental Officers much earlier than at present but also to furnish final figures for the Administration Report about the middle of November instead of in the first week of December as at present.

5. As regards the revised dates of submission of the budget estimates proposed by me these have been so arranged that there may be a regular and graduated flow of work into my office, I may say that in Madras the dates fixed for the receipt of the budget estimates from Heads of Departments in the Accountant-General's Office commence with 1st September, *i.e.*, five months after the close of the year. In Mysore, I have allowed six months to Heads of Departments and other estimating officers and the dates fixed range from 5th January to 5th March. It is immaterial for the Departmental Officers whether their estimates are prepared a month earlier or later, as they do not

base them on the actuals of the year but only on their requirements during the coming year. They do not keep any account of expenditure and are therefore not in a position to say what the expenditure in their department on a given date is. Granting, however, that they base their year's estimate on the rough actuals, no harm is, I think, done if instead of estimating five months' expenditure they estimate six months'.

6. In regard to the strict adherence to the dates fixed, it seems very desirable that Government should impress on all the officers concerned the absolute necessity that exists for their making the needful arrangements for the punctual submission of the budget estimates. I am confident that with some exertion on their part and with proper arrangements, Departmental and District Officers will be able to send in their estimates in time.

7. I observe that in the following cases District Officers are sending their estimates *in triplicate*, one to my office, one to the Head of the Department and one to Government :—

Land Revenue		
Assessed Taxes		Revenue Commissioner.
Salt		
Interest on Loans and arrears of Revenue		
Stamps ...	...	Stamp Commissioner.
Law and Justice		Chief Court.
Criminal Courts		

As Heads of Departments are required to scrutinise these estimates and also to consolidate them, it is enough, I think, if the District Officers send only one copy to the Head of the Department and that officer asked to send his consolidated estimate in duplicate, one for my office and one for the Secretariat.

8. Another important thing which hampers the work of examining and consolidating the estimates is the difficulty caused by the violation of the provisions of Article 155 (*g*) of the Civil Account Code and the note thereunder. As no new charge can be admitted by this office without previous sanction of Government and as time will not allow of this office entering into correspondence on such matters when the estimates are being checked, Heads of Departments and other officers should be required to obtain the necessary sanction to all administrative changes and reforms which involve alterations in the existing scale of expenditure *in sufficient time before the preparation of the budget estimates* to admit of their being entered in the budget.

9. It may also be considered in this connection whether a time limit may not be imposed in regard to additions to be made in the budget estimates after they are submitted to Government. At present proposals for additional expenditure are made at all times after the submission of the budget and these proposals are entertained by Government. In the absence of a time limit, corrections have to be made in the budget at every stage of the budget work. These corrections, especially the ones required to be made at the very end, entail much work both here and in the Press and will be the cause of confusion and errors in the final edition of the budget. It is therefore desirable that after 31st March or so no applications for additions to the estimates should be sanctioned except in very special circumstances which could not be foreseen before.

10. If all the suggestions made above are sanctioned by Government, there is nothing that can help this office to do its portion of the work as the co-operation of the Heads of Departments and the estimating officers in explaining away any difficulties that this office may encounter in regard to particular item or items of the estimates. I would, therefore, request Government to make it clear to all the officers concerned that all references which this office may find it necessary to make regarding the budget estimate should be given *precedence over other work and be replied to by return post*; for unless the reply is received quickly it will be generally of no use whatever as the estimates cannot be delayed. To avoid all unnecessary clerical labour involved in such correspondence, I propose to introduce a form of half margin for correspondence in reference to the budgets, which may be returned by the officers with the needed replies immediately after their receipt.

11. Another change which I think called for in this connection is that the present system of issuing provisional orders may be done away with. If the Government have no objection to accept this proposal, I would suggest that after each department estimate is scrutinised both in the Administrative and the Finance Departments and the items to be retained are decided, the file relating thereto may be sent unofficially to this office for note of the alterations to be made in the several estimates. This will save much time and labour both in the Secretariat and in this office. As it is only on the final budget that the Heads of Departments can act, the only use in issuing these provisional sanctions is to communicate to the Comptroller the items that have been authorized by Government for incorporation in the budget. As this object is served by the change proposed above, there seems to be no objection for introducing it and I strongly commend it for the consideration of Government.

12. One other change necessary in this connection is that all lapses or savings which are reported to Government should be sent through my office. At present my office is completely ignorant of these surrenders until the receipt of Government order resuming them and the result is that very often such lapses and savings are left out of consideration in framing the revised estimate. In order that the revised may be as accurate as possible, it is necessary that such information should be sent through this office, and this is the practice in British India.

Financial (General Finance), dated 21st December 1909.

13. I have, in conclusion, to submit that in making the above suggestions for the consideration of Government, I have carefully considered them in reference to the defects in the existing system which do not allow of the budget being issued at an earlier date, and I have proposed to introduce only such changes as are immediately called for under the circumstances. It is therefore hoped that these suggestions will meet with the approval of Government, and in order that I may be able to issue my next budget on the date proposed by me, I beg that early orders may be passed to allow of sufficient time for communicating the orders to all concerned and to have the needful done in the matter. In sanctioning these changes special attention of the Heads of Departments and estimating officers may kindly be drawn to two points. First, the provisions of Article 155 (*g*) which are frequently lost sight of, and the inclusion of various items of unsanctioned and unauthorized expenditure in the budget estimates. Spending officers may therefore be asked to be careful to obtain the required sanction to new expenditure some time before the preparation of the budgets, so that the task of scrutinizing the estimates in this office may be lightened and they may be saved the disappointment that may be caused in the event of such items being disallowed. The other point on which special emphasis is to be laid is the observance of punctuality in the submission of the estimates. As the budget is to be issued on a specified date, default on the part of any of the estimating officers imposes a severe strain on all concerned in the final consolidation of the estimates. I therefore ask that the necessity of submitting the estimates not later than the dates to be prescribed by Government in reference to my suggestions may be impressed on all officers concerned."

A. Statement showing the due dates and the dates of receipt of the budget estimates for the year 1909-10.

No.	Department	Due date	Date of receipt
1	Superintendent, Stamp Manufactory	15th February 1909 ...	3rd March 1909
2	Stamp Commissioner	Do ...	Do
3	State Huzur Treasury	Do ...	12th February 1909
4	Geological Department	Do ...	19th March 1909
5	Meteorological Department	Do ...	16th February 1909
6	Museum	Do ...	19th February 1909
7	Amrut Mahal Department	Do ...	26th February 1909
8	Superintendent, Government Gardens	Do ...	27th February 1909
9	Superintendent, Botanical Gardens	Do ...	Do
10	Superintendent, Exhibitions	Do ..	1st March 1909
11	Government Advocate	Do ...	23rd February 1909
12	Deputy Commissioner, Bangalore, Land Revenue	Do ...	10th March 1909
13	Do Miscellaneous	Do ...	Do
14	Do Stamps	Do ...	17th March 1909
15	Do Kolar, Land Revenue	Do ...	26th February 1909
16	Do Miscellaneous	Do ...	Do
17	Do Stamps	Do ...	Do
18	Do Tumkur, Land Revenue	Do ...	4th March 1909
19	Do Miscellaneous	Do ...	22nd February 1909
20	Do Stamps	Do ...	Do
21	Do Shimoga, Land Revenue	Do ...	20th February 1909
22	Do Miscellaneous	Do ...	26th February 1909
23	Do Stamps	Do ...	23rd February 1909
24	Do Kadur, Land Revenue	Do ...	Do
25	Do Miscellaneous	Do ...	Do
26	Do Stamps	Do ...	Do
27	Do Chitaldrug, Land Revenue	Do ...	22nd February 1909
28	Do Miscellaneous	Do ...	19th February 1909
29	Do Stamps	Do ...	Do

Proceedings of the Government of His Highness the Maharaja of Mysore,

A. Statement showing the due dates and the dates of receipt of the budget estimates for the year 1909-10—*concld.*

No.	Department	Due date	Date of receipt
30	Deputy Commissioner, Mysore, Land Revenue	15th February 1909 ...	26th February 1909
31	Do do Miscellaneous	Do ...	Do
32	Do do Stamps	Do ...	Do
33	Do Hassan, Land Revenue	Do ...	9th March 1909
34	Do do Miscellaneous	Do ...	Do
35	Do do Stamps	Do ...	Do
36	District Magistrate, Bangalore	Do ...	11th March 1909
37	Do Kolar	Do ...	27th February 1909
38	Do Tumkur	Do ...	11th March 1909
39	Do Shimoga	Do ...	26th February 1909
40	Do Kadur	Do ...	23rd February 1909
41	Do Chitaldrug	Do ...	19th February 1909
42	Do Mysore	Do ...	Do
43	Do Hassan	Do ...	9th March 1909
44	Revenue Survey Department	20th February 1909 ...	26th February 1909
45	Inspector-General of Registration	Do	5th March 1909
46	Do Education	20th March 1909 ..	12th April 1909
47	Archæological Department	20th February 1909 ...	27th February 1909
48	Ethnographical Survey Department	Do	17th March 1909
49	Experimental Cultivation	Do	13th February 1909
50	Superintendent, Inam Department	25th February 1909 ...	26th February 1909
51	Private Secretary to His Highness the Maharaja of Mysore ...	Do ...	11th March 1909
52	Chief Commandant	Do ...	24th March 1909
53	Superintendent, Government Press	Do ...	23rd February 1909
54	Do Stationery Department	Do ...	12th March 1909
55	Secretary to Government, Military Branch	Do ...	22nd February 1909
56	Government House, etc.	Do ...	Do
57	Conservator of Forests	1st March 1909 ...	13th March 1909
58	Excise Commissioner	Do ...	9th March 1909
59	Inspector-General of Police	Do ...	4th March 1909
60	Secretary to Government, Muzrai Branch	Do ...	15th March 1909
61	Inspector-General of Prisons	5th March 1909 ...	9th March 1909
62	Senior Surgeon to Government	Do ...	26th March 1909
63	Sanitary Commissioner	Do ...	7th April 1909
64	Chief Court	10th March 1909 ...	24th March 1909
65	Secretary, Local Service Examinations	Do ...	26th February 1909 Sect. 8th March 1909
66	Secretary, State Life Insurance Committee	Do ...	10th March 1909
67	Comptroller's Office Budget	Do ...	7th April 1909
68	Comptroller's Miscellaneous Budget	Do ...	Do
69	Registrar of Co-operative Societies	15th March 1909 ...	8th March 1909
70	Revenue Commissioner	Do ...	2nd April 1909
71	Revenue Commissioner, Veterinary, etc., Charges	Do ...	Do
72	Secretary to Government, General and Revenue Departments ...	25th March 1909 ...	28th April 1909
73	Secretary, Miscellaneous Budget	Do ...	8th May 1909
74	Public Works	31st March 1909 ...	1st April 1909
75	Cauvery Power Scheme	Do ...	11th May 1909
76	Railways	Do ...	19th April 1909

Financial (General Finance), dated 21st December 1909.

B. Statement showing the budget estimates due from the different Departments.

Number of major and detailed account	Budget estimates	Department or Head of Department submitting the budget estimates	Date on which the estimate is due	Date on which the estimate is proposed to be due
	Revenue and Receipts.			
I	Land Revenue ...	Deputy Commissioners (through Revenue Commissioner).	15th February 15th March ...	1st March
II	Mining Royalty and Leases ...	Secretary to Government, Geological Department.	15th February ...	15th Januar,
III	Forest ...	Conservator of Forests ...	1st March ...	15th February
IV	Excise ...	Excise Commissioner ..	1st March ...	10th February
V	Assessed taxes ...	Deputy Commissioner (through Revenue Commissioner).	15th February 15th March ...	15th January
VII	Salt ...	Do. ...	15th March ...	15th January
VIII	Stamps ...	Deputy Commissioner (through Stamp Commissioner).	15th February ...	31st January
IX	Registration ...	Inspector-General of Registration,	20th February ...	15th January
X A	Interest on loans except on land improvement loans.	Comptroller, Miscellaneous budget	10th March ...	25th February
X A	Interest on loans, Land Improvement Loans ...	Deputy Commissioner (through Revenue Commissioner).	15th February 15th March ...	1st February
X B	*Interest on arrears of revenue.*			
	1. Land Revenue ...	Deputy Commissioner (through Revenue Commissioner).	5th February 15th March ...	[illegible]
	2. Forests ...	Conservator of Forests ...	1st March ...	15th February
	3 to 8. Excise Revenue ...	Excise Commissioner ...	1st March ...	10th February
	9. Assessed taxes ...	Deputy Commissioner (through Revenue Commissioner).	15th February 15th March ...	15th January
	10. Salt ...	Do ...	15th March ...	15th January
	12. Miscellaneous ...	Comptroller, Miscellaneous budget	10th March ...	25th February
XI	Profit or Loss ...	Do ...	10th March ...	25th February
XII A	Law and Justice, Courts of Law.	(1) District Magistrates (through Registrar Chief Court).	15th February 10th March ...	25th February
XII B	Law and Justice, Jails ...	Inspector-General of Prisons ...	5th March ...	25th January
XIII	Police ...	Do of Police ...	1st March ...	20th February
XIV	Education ...	Do of Education ...	20th March ...	1st March
XV	Medical, 1 to ...	Senior Surgeon ...	5th March ...	20th February
Do	Sanitation, 8 to 12 ...	Sanitary Commissioner ...	5th March ...	20th February
XVI A	Botanical and other gardens...	Superintendent, Government Gardens	15th February ...	5th January
XVI B	*Veterinary and Stallion Receipts.*			
	(i) Veterinary Hospital Receipts.	Revenue Commissioner ...	15th March ...	15th January
	(ii) Amrut Mahal Department ...	General and Revenue Secretariat (Military Branch).	15th February ...	15th January
XVI B	Agricultural Department, Miscellaneous Receipts.	Agricultural Chemist ...	20th February ...	20th January
XVI C	Geological Department ...	Secretary to the Government of Mysore, Geological Department.	20th February ...	15th January
XVI D	Receipts on account of Public Exhibitions and Fairs.	President of the Exhibition Committee.	15th February ...	5th January
XVI E	*Miscellaneous.*			
	1. Local Service and Pleaders' Examination.	Secretary to the Board of Management, Local Service and Pleaders' Examination.	10th March ...	5th January
XVI E	2. Mysore Civil Service Examination.	Inspector-General of Education ...	.....	5th January
XVII	Receipts in aid of Superannuation Pensions.	Comptroller (Miscellaneous budget)	10th March ...	25th February
XVIII A	Stationery and Printing (i) Stationery Receipts.	Superintendent, Stationery Depot ...	20th February ...	30th January
XVIII B & C	Sale of Gazette and other Press Receipts.	Superintendent, Government Printing.	20th February ...	30th January

Proceedings of the Government of His Highness the Maharaja of Mysore,

B. Statement showing the Budget estimates due from different Departments—*contd.*

Number of Major and detailed account	Budget estimates	Department or Head of Department submitting the budget estimates	Date on which the estimate is due	Date on which the estimate is proposed to be due
	Miscellaneous—concld.			
XIX A	Miscellaneous unclaimed deposits.	Comptroller (Miscellaneous budget).	10th March ...	25th February
XIX B	Dividends and duties 1 to 3 ...	Do ...	10th March ...	25th February
	Do do ...	Deputy Commissioner (through Secretary to Government, General and Revenue Departments).	15th February ...	25th February
	4. Duty on cotton goods, etc.	(Miscellaneous Budget) ...	25th March ...	25th February
XIX C	Tolls ...	Do ...	25th March ...	25th February
XIX D	Fees for Government Audits ...	Comptroller ...	10th March ...	25th February
XIX E	Miscellaneous fees, fines and forfeitures ...	Secretary to Government, General and Revenue Departments.	25th March ...	25th February
XIX F	Miscellaneous sale proceeds ...	Do ...	25th March ...	25th February
XIX G	Miscellaneous except 6. Receipts of Government House.	Do ...	25th March ...	25th February
	6. Receipts of Government House.	Do Military Branch...	25th February ...	5th February
XX A	Military Proper except 5 ...	Chief Commandant ...	25th February ...	5th February
XX B	Stores Department ...	Do ...	25th February ...	5th February
XX A	Military Proper 5: sale proceeds of Cast horses.	Secretary to Government, Military Branch.	.....	5th February
XX C&D	Kunigal Farm and Hessarghatta and Nadimavinapura Farms.	Do ...	.....	5th February
XXI	State Railways Revenue Account.	Secretary to the Government of Mysore for Railways.		
XXII	Public Works ...	Chief Engineer, through the Secretary to the Government of Mysore, Public Works Department.	31st March ...	5th March
XXIII	Cauvery Falls Electric Power Scheme.	Chief Electrical Engineer, through the Public Works Secretary.	31st March ...	5th March
	Expenditure.			
2 A	Revenue Commissioner ...	Revenue Commissioner ...	15th March ...	1st March
2 B	Charges of District Administration.	Deputy Commissioners (through the Revenue Commissioner).	15th February	
2 C	Remuneration to shanbhogs, etc.	Do ...	15th March. 15th March ...	1st March 1st March
2 D	Revenue Survey and Settlement Department.	Superintendent, Revenue Survey ...	25th February ...	10th February
2 E	Inam Department ...	Superintendent, Inam Department	25th February ...	10th February
2 F	District Survey Establishment.	Deputy Commissioner (through the Revenue Commissioner).	15th February ... 15th March ...	1st March
2 G	Assignments ...	Do ...	15th March ...	Do
3	Forest ...	Conservator of Forests ...	1st March ...	15th February
4	Excise ...	Excise Commissioner ...	1st March ...	10th February
8	Stamps ...	Deputy Commissioner (through the Stamp Commissioner).	15th February ...	31st January
9	Registration ...	Inspector-General of Registration ...	20th February ...	15th January
10	Charges against Mining Revenue.	Comptroller (Miscellaneous Budget)..	10th March ...	25th February
11	Interest on ordinary debt ...	Do ...	10th March ...	25th February
12	Interest on other obligations...	Do ...	10th March ...	25th February
	3. Mysore State Life Insurance Fund ...	Secretary, Life Insurance Committee.	10th March ...	15th January
13	Profit or Loss ...	Comptroller, Miscellaneous Budget...	10th March ...	25th February
14	Palace ...	Do ...	Do ...	Do
15	General Administration (1) to (5).	Secretary to Government of Mysore, General and Revenue Departments.	25th March ...	1st February
15 (6)	Staff and Household of His Highness the Maharaja.	Private Secretary to His Highness the Maharaja.	Do ...	Do

Financial (General Finance), dated 21st December 1909.

Statement showing the budget estimates due from the different Departments—*contd.*

Number of major and detailed account	Budget estimates	Department or Head of Department submitting the budget estimates	Date on which the estimate is due	Date on which the estimate is proposed to be due
15 (7)	Comptroller's Office ...	Comptroller	10th March ...	1st February
15 (8)	State Huzur Treasury ...	Officer in charge of State Huzur Treasury.	15th February ...	Do
15 (9)	Government Houses and Supplies and Services.	Secretary to Government of Mysore, Military Branch.	25th February ...	5th February.
I & II				
III	Government Parks and Gardens.	Superintendent, Government Gardens.	15th February ...	5th January.
IV	Entertainment of Indian Guests.	Secretary to Government, General and Revenue Departments.	25th March ...	25th February.
15 (10)	Durbar presents	Do ...	Do ..	Do
16 A	Law and Justice, Courts of Law.	Registrar of Chief Court ...	10th March ...	Do
16 B	Law and Justice, Jails ...	Inspector-General of Prisons ...	5th March ...	25th January
17	Police	Inspector-General of Police ...	1st March ...	20th Februar
18	Education	Inspector-General of Education ...	20th March ...	1st March.
19	Muzrai	Superintendent, Muzrai Department	1st March ...	5th January.
20	Medical (1) to (5) and (7) to (10)	Senior Surgeon	5th March ...	20th February.
20	Sanitation (6) ...	Sanitary Commissioner ...	5th March ...	20th February.
21 A	Geological Department ...	Secretary to Government, Geological Department.	15th February ...	15th January.
21 B	Meteorological Department ...	Officer in charge of Meteorological Department.	Do ...	10th do
21 C	Archæological Department ...	Inspector-General of Education ...	Do ...	5th do.
21 D	Museum ...	Superintendent of Museum ...	Do ...	5th do
21 E	Experimental Cultivation ...	Agricultural Chemist ...	20th February ...	20th January.
21 F	Public Exhibitions and Fairs ...	President of Exhibition Committee	15th do ...	5th do
21 G	(i) Civil Veterinary Department.	Revenue Commissioner ...	15th March ...	15th January.
21 G	(ii) Amrut Mahal Department...	Secretary to Government, Military Branch.	15th February ...	Do
21 H	Botanical and other Public Gardens.	Superintendent, Government Gardens.	15th do ...	5th January.
21 I	Census	Secretary to Government, General and Revenue Departments.	25th March ...	25th February.
21 J	Ethnographical Survey ...	Officer in charge of Ethnographical Survey.	20th February ...	5th January.
21 K (1)	Local Service Examination ...	Secretary to the Board of the Management of Local Service and Pleaders' Examinations.	10th March ...	5th January.
21 K (2)	Civil Service Examination ...	Inspector-General of Education ...	...	Do
21 L	Registrar of Co-operative Societies.	Registrar of Co-operative Societies ...	15th March ...	15th January.
21 M	Refunds— (1) Mysore Local Service Examinations.	Secretary to the Board of the Management of Local Service and Pleaders' Examinations.	10th March ...	5th January.
	(2) Mysore Civil Service Examination.	Inspector-General of Education ...	... ...	3rd January.
22	Civil furlough allowances ...	Comptroller (Miscellaneous budget)...	10th March ...	25th February.
23 (1)	Subsidy to British Government.	Officer in charge of the State Huzur Treasury.	15th February ...	1st February.
23 A	Political Pensions, Pallegars ...	Do ...	Do ...	Do
	Do except Pallegars	Comptroller (Miscellaneous budget)...	10th March ...	25th February.
23 B	Miscellaneous ...	Muzrai Superintendent ...	1st March ...	5th January.
24	Superannuation allowance and pensions.	Comptroller (Miscellaneous budget)	10th March ...	25th February.
25 (1)	Stationery Depot ...	Superintendent, Stationery Depot ...	25th February ...	30th January.
(2) to (5)	Printing ...	Superintendent, Government Printing.	Do ...	Do
26 A	Travellers' Bungalows ...	Deputy Commissioners (thro' Secretary to Government, General and Revenue Departments)	(15th February) 25th March ...	25th February.
26 B	Items except 12, 13 and 14 ...	Do ...	Do ...	Do
26 B	Items 12, 13 and 14 ...	Comptroller (Miscellaneous budget)...	10th March ...	Do
26 (c)	Loss by exchange, Miscellaneous	Do ...	Do ...	Do

Proceedings of the Government of His Highness the Maharaja of Mysore,

Statement showing the budget estimates due from different Departments—*concld.*

Number of major and detailed account	Budget estimates	Department or Head of Department submitting the budget estimates	Date on which the estimate is due	Date on which the estimate is proposed to be due
26 D	Miscellaneous ...	Secretary to Government, General and Revenue Departments.	25th March ...	25th February.
26 E	Charities and donations ...	Do ...	Do ...	Do
26 F	Special and unforseen charges...	Do ...	Do ...	Do
26 G	Irrigation wells establishment	Deputy Commissioners (thro' Secretary to Government, General and Revenue Department's).	Do ...	Do
26 H	Refunds ...	Comptroller (Miscellaneous budget)	10th March ...	Do
27 (1)	Head-quarters, Military Assistant's Office.	Secretary to Government, Military Branch.	25th February ...	5th February.
27 (2) & (3)	Imperial and Local Service Regiment.	Chief Commandant ...	Do ...	Do
27 (4) & (5)	Kunigal and Hessarghatta Farm.	Secretary to Government, Military Branch.	Do ...	Do
27 (6) to (9)	Barr or Native Infantry ...	Chief Commandant ...	Do ...	Do
27 (10)	Superannuation Pensions ...	Comptroller (Miscellaneous budget)	10th March ...	25th February.
27 (11)	Palace, Military ...	Secretary to Government, Military Branch.	25th March ...	5th February.
28	Famine Relief ...	Comptroller (Miscellaneous budget)	10th March ...	25th February.
29	Reduction or avoidance of debt.	Do ...	Do ...	Do
30	State Railways Revenue Account.	Secretary to Government for Railways.		
31	Irrigation Major Works			
32	Irrigation Minor Works	Chief Engineer (through Secretary to Government, Public Works Department).		5th March.
33 A	Civil Works			
33 B	Military Works			
34	Construction of Railways ...	Secretary to Government for Railways.	31st March ...	
35	Cauvery Power Scheme, Revenue Account.	Chief Electrical Engineer ...		Do
36	Cauvery Power Scheme, Capital outlay.	Do ...		

No. Fl. 2956-96—Gen. Fin. 200-09-2, dated Bangalore, 21st December 1909.

Order thereon.—All the proposals of the Comptroller are generally approved and prescribed tentatively for observance by all concerned.

2. The Revenue Commissioner is requested to take steps to ensure the despatch of the accounts for June on the dates mentioned in para 4 of the letter read above.

3. The dates for submission of the budget estimates mentioned in column 5 of Statement B appended to the letter will be in lieu of those fixed in Government Order No. Fl. 1150-92—18-1901-02, dated 7th February 1903. The Heads of Departments and Offices should arrange for the submission of their estimates punctually on the dates now fixed.

4. Sanctions to new expenditure accorded after the 31st March will not ordinarily be taken into account in fixing the estimates for the next year, and the Heads of Departments should therefore see that such of their proposals as should be carried out in any year are submitted in time to permit of their consideration and disposal by the Government.

5. Particular attention of the officers concerned is drawn to the prompt disposal of budget correspondence referred to in para 10 of the letter read above.

J. S. Chakravarti,
Financial Secy. to Government.

To—The Comptroller, Mysore Government.
The other Heads of Departments.
The Deputy Commissioners of Districts.

Exd.—C. V.

1909-10

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL
(GENERAL FINANCE)

PROCEEDINGS

Dated 21st December 1909

No. Fl. 2956-96
G. F. 200-09-2

Approving of the proposals of the Comptroller, Mysore Government, for the timely preparation and issue of the State budget estimates.

GPB—10-1-10—400